

**Illinois Department of Revenue
Regulations**

Title 86 Part 535 Section 535.110 Grant Applications/Distribution Agents

TITLE 86: REVENUE

**PART 535
NURSING HOME GRANT ASSISTANCE ACT**

Section 535.110 Grant Applications/Distribution Agents

- a) An application under the Act is completed by the payment on or after July 1, 1992, by an eligible individual of at least \$1.00 in a calendar quarter to a nursing home and by the receipt by a nursing home of at least \$1.00 from an eligible individual that is a resident of the home.
- b) A nursing home which receives one or more applications under the Act is a "distribution agent" under that Act. A distribution agent is required to gather such information, submit such certifications and distribute such payments as are required to be gathered, submitted and distributed by the Act. A distribution agent, and the responsible officers and employees of such an agent, are subject to penalties and enforcement action under the Act and this Part for failing to perform such functions as are required by the Act for submitting certifications to the Department, receiving grant payments from the Department and making grant distributions to eligible individuals.
- c) A nursing home must at all times maintain for its records, subject to inspection by the Department, a statement signed and executed by each eligible individual or the eligible individual's legally authorized representative in substantially the following form:

I (eligible individual's name), for purposes of receiving such payments as I may be entitled to receive under the Nursing Home Grant Assistant Act, do hereby authorize (distribution agent's name) to disclose to the Illinois Department of Revenue that:

My name is: _____;

My Social Security Number is: _____;

I am not a recipient of federal, State, or combined federal and State medical care program payments (other than Medicare Part B benefits);

My Annual Adjusted Gross Income After Subtraction For Nursing Home Care Expenses not paid for, in whole or in

part, by a federal, State, or combined federal-State medical care program (other than Medicare Part B benefits), is: \$_____; and

I understand that the (distribution agent's name) is required to pay to the Department of Revenue a fee of \$1.00 per occupied bed day after June 30, 1992 and before July 1, 1993, and that (distribution agent's name) is prohibited by law from passing on to me, or otherwise charging to me, directly or indirectly, the \$1.00 fee.

Signed: (eligible individual's signature)

Eligible Individual's Printed Name

Date: _____

Such a statement shall be made for each eligible individual in the first quarter for which such individual becomes eligible to receive a Nursing Home Grant Assistance Act payment.

- (d) A distribution agent that receives Nursing Home Grant Assistance Act grant payments for an individual for whom no statement was executed and maintained as required by subsection (c) above, will be presumed to have received a grant payment and not have distributed the payment to the eligible individual within two working days from the date of receipt and shall be subject to the penalties applicable under the Act for such failure, as provided by Section 535.150 of this Part.